

**SELECT BOARD
MINUTES
April 4, 2023
Town Hall, 17 Main Street and via ZOOM**

Members present: Michael-Ray Jeffreys, Chairman; Tom Alonzo, Vice Chairman; Lou Franco, Clerk; Heather Sroka

Also Present: Heather Lemieux, Town Manager; Carol Archambault, Corrine Scouten, Donna Fortune, Sue Andrews, William Lakso, Jennifer Sanderson, Jacqueline Chabot, Christopher Sullivan

Board of Assessors present: Kevin Fish, Christine Higdon, Richard Letarte (via ZOOM)

Vice Chairman Alonzo called the meeting to order at 6:32 p.m. and noted the Board would enter Executive Session and return to Open Session pursuant to MGL c. 30, Section 21, Paragraph 3, to discuss strategy with respect to collective bargaining, where an open meeting may have a detrimental effect on the government's bargaining position and the Chair so declares. (Fire Union) He noted Mr. Jeffreys was en route and would be joining the meeting shortly.

Motion: L. Franco

2nd: H. Sroka

To enter Executive Session and return to Open Session upon exiting; Pursuant to MGL c. 30, Section 21, Paragraph 3, to discuss strategy with respect to collective bargaining, where an open meeting may have a detrimental effect on the government's bargaining position and the Chair so declares. (Fire Union)

Vote: Ms. Sroka- aye, Mr. Franco-aye, Mr. Alonzo-aye

*****EXECUTIVE SESSION MINUTES ARE SEPARATE*****

The meeting resumed at 7:12 p.m.

Mr. Jeffreys asked everyone to stand for the Pledge of Allegiance. He announced in accordance with the requirements of the Open Meeting Law, please be advised that this meeting is being recorded and broadcast live over the Lunenburg public access channel and Facebook Live and it will be uploaded to the Lunenburg public access YouTube channel within 24 hours after the meeting.

The agenda lists all the topics which may be discussed at this meeting and are those reasonably anticipated by the Chair. Votes may be taken as a result of these discussions. Not all items listed may in fact be discussed and other items not listed may also be brought up for discussion to the extent permitted by the Open Meeting Law.

PUBLIC COMMENT:

Phyllis Luck, 50 Sunset Lane, inquired about the tax assessment investigation, asking if Town Counsel had communicated with the Dept. of Revenue (DOR) regarding the mailing dates of the tax bills as well as how the 135% assessment of the lake front properties was determined.

Chip Gershow, Laurel Lane, reported he filed for an abatement, had an inspection but when he asked the BOA office what came next and if he could sit on his abatement review, he was informed he could not. He felt he had reasons for relief and wanted to express them. Mr. Jeffreys stated those questions really should be addressed by the Board of Assessors (BOA).

Ms. Lemieux reported the company doing the abatement inspections has gone through around 207 to date. They will be presenting their recommendations to the BOA possibly around April 23rd. The conversation between Town Counsel and DOR resulted in finding there is a two part decision; the date of the mailing, because the person responsible for the collection of taxes determines the date of mailing which determines when those tax bills are due. The Treasurer/ collector has determined based on the information provided there is enough doubt about the contradictory evidence between the postal service dates and the affidavit of mailing from our billing company that she will be relying on the January 6th date as the date of mailing. What that means in essence is that the third and fourth quarter bills will be due May 1, 2023 and no interest is due on third quarter taxes between the period of February 1st and May 1st.

Mr. Alonzo stated state law is silent on how abatement hearings are handled, so they are completely within the purview of the BOA about how they handle them and your desire to be in attendance is really up to their policy. But there's also no prohibition from the state that you can or can't be there for an abatement hearing. Mr. Alonzo thanked everyone who showed up Sunday to clean up Marshall Park. Mr. Jeffreys encouraged everyone to check out the roadsides near their homes for trash.

Communications from Other Boards

Carol Archambault, School Committee Chair, spoke about school transportation. The state requires all K to six grade students living greater than two miles be bussed; there is no requirement for students in grades 7 to 12. Of course we need to do better than that so using the buses we currently have we can bus all K to 6 students and we don't have space for all grade 7 to 12 students. The new policy wants to maximize the effectiveness of what we have. We only have so many buses, we want to make sure that each bus is as full as needs to be and that they run effectively. There is a new form, it went home to parents via email; several different ways, they were probably called as well. I'm not sure but everybody needs to fill it out on time by May 1st.

The bus company needs to develop their routes that needs to be done between May and say the end of June. If those seats fill up somehow it would be they would be filled by first come first serve of the date stamp on the application submitted. The complete policy is on the front page of the school website if anyone wants to look at it. www.lunenburgschools.net

Tollbooth Fundraiser Request by Lions Club/Community Food Pantry for April 29th

Corinne Scouten, 166 Island Road, presented on behalf of the Lunenburg Turkey Hill Lion's Club. We put in our request through the town manager's office to have a voluntary tollbooth on April 29th from 8 A.M till Noon (Rain or Shine) and you know we've done this in the past. We have it down pretty well we've been in touch with the police and the DPW Director and they've signed off on it as well so just here for your blessing.

Motion: T. Alonzo

2nd: H. Sroka

To approve the tollbooth request from 8 am to noon on April 29th in Town Center and setting up a trailer for food collection on School Street as presented

Vote: All in Favor

Presentations on Annual Town Meeting articles from Personnel Committee representatives and Historical Commission representatives

Donna Fortune, 50 Island Drive and Sue Andrews, 81 Horizon Island Road, presented on behalf of the Personnel Committee's warrant article.

To see if the Town will vote to replace the current Salary Schedule in the Code of Lunenburg, Chapter 70, Section 70-8.A, entitled "Salary Administration Plan", Schedule A, with a FY 2024 Salary Schedule as recommended by the Personnel Committee, which authorizes wage increase for Fiscal Year 2024, for permanent employees not covered by a collective bargaining unit agreement or individual contract, and further transfer a sum of money from the FY2024 Salary Reserve Fund to fund the wage increase for Salary Administration Plan employees. (Submitted by Personnel Committee) \$38,095.13.

Thank you for the opportunity to present and discuss the 2024 budget impacts within the Salary Administration Plan (SAP) The SAP covers approximately 85 employees and 34 position titles. The titles include several department heads, seasonal staff, part-time staff, on-call firefighters and non-grandfathered reserve police. The Personnel Committee has been working over the last 18 months on job descriptions and job classifications and compensation. This was a much bigger task than our five-member committee could handle. We worked with the Assistant Town Manager/HR Director and the Town Manager to obtain an outside consultant to analyze the SAP job descriptions and job classifications. Mary Beth Bernard is an HR consultant with broad experience in Municipal compensation planning. She attended our November meeting and gave an overview of how the project would proceed.

Our goal was to get something in on the Annual Town Meeting. We are still working with Mary Beth and are about 75 percent complete. At our March 22nd meeting the committee voted to recommend the salary compensations steps and grades continue to be worked on and presented at the Special Fall Town Meeting we discussed the COLA increase and after discussion voted to include that with the special town meeting as well in

the fall. However the committee and the administration revisited that at the March 27th meeting and decided it was imperative that the employees receive their COLA due on 7/1/23. The committee voted for a 2.5 percent COLA increase effective on 7/1/23 within the SAP. The total impact of the 2.5% COLA is \$38,095.13. This was presented to the Finance Committee at their March 30th meeting and approved unanimously. So we're asking for your approval tonight for a 2.5 % COLA increase. Further discussion ensued about the effects of the increase.

Motion: T. Alonzo

2nd: L. Franco

To recommend of the warrant article as presented by the Personnel Committee

Vote: All in Favor

Ms. Fortune and Ms. Andrews thanked the board. William Lakso, 30 Prospect Street and Jennifer Sanderson, 848 Northfield Road, was present for the Historical Commission warrant article.

To see if the Town will vote to raise and appropriate, borrow, or transfer from available funds, a sum of \$25,000 for consultant services to complete a survey program to inventory historic homes within the Town; or take any other action relative thereto. (Submitted by the Historical Commission)

Mr. Lakso stated the Office of the Secretary of the Commonwealth through the Massachusetts Historical Commission maintains an inventory of historic homes, buildings, parks and cemeteries. When the local Historic Commission was formed all of the historic buildings and so forth within the district were added to that database. There are many more such buildings and facilities and architectural features locally that we feel should be added to the inventory. All of the communities in the state participate in this and we hope that Lunenburg will continue to put on record all of these historical sites to accomplish that we need to file a letter of intent with the MA Historical Commission in November. The survey is a 50/50 matching grant coming from the federal government. It's a very modest amount for a very valuable asset.

Mr. Jeffreys noted the Select Board has voted unanimously to support this warrant article.

INTERVIEWS/APPOINTMENTS/REAPPOINTMENTS/RESIGNATIONS

- **Ratification of the Town Manager's Appointment of Alternate Electrical Inspector Baron Bowser**

Ms. Lemieux stated Mr. Bowser was recommended by our Electrical Inspector John Biery who is the current electrical inspector. Mr. Bowser has many years of experience working his own company and a company called Piper Electrical previously to that and as a qualified MA master electrician. So he comes highly recommended with years of experience masking you to appoint ratify his appointment tonight.

Motion: T. Alonzo

2nd: L. Franco

To ratify the Town Manager's appointment of Baron Bowser to Alternate Electrical Inspector

Vote: All in Favor

- **Appointment to the Agricultural Commission- Jacqueline Chabot, 40 Page Street- term to expire June 30, 2025**

Jackie Chabot stated she is the co-owner of In the Meadow Farm and has a great interest in farming and promoting the farming community.

Motion: L. Franco

2nd: H. Sroka

To appoint Jacqueline Chabot to the Agricultural Commission with a term to expire June 30, 2025

Vote: All in Favor

- **Appointment to the 300th Anniversary Committee-Christopher Sullivan- 108 Highland Street**

Chris Sullivan stated he was approached by Pete and Debbie Lincoln about the committee because I am on the Parks Commission and they wanted a member to be part of the committee. He thought it would be a great opportunity to contribute to the town.

Motion: T. Alonzo

2nd: L. Franco

To appoint Chris Sullivan to the 300th Anniversary Committee

Vote: All in Favor

There was no Town Manager report this evening.

OLD BUSINESS

1. Review ATM Warrant Articles, FY 2024 Capital Plan, Discuss Consent Calendar, Vote on Article Recommendations & Sign Warrant

Ms. Lemieux began with warrant article #3, which is the payment of prior year expenses. At this point we have no known expenses.

Motion: M. Jeffreys

That the SB defer on Article #3

2nd: T. Alonzo

Vote: All in Favor

The next article (#4) was to see if the Town will vote to transfer from available funds, all sums of money necessary to amend the amounts voted for the Town's FY 2023 Budget, under Article 8 of the May 7, 2022 Annual Town Meeting and Article 1 of the November 15, 2022 Special Town Meeting; or take any other action relative thereto. (Submitted by the Town Manager)

Ms. Lemieux referred the board to the chart that details the transfers related to the article.

FY23 Budget Adjustments from 5/7/22 ATM and 11/15/22 STM

FY23 Budget Adjustments

Appropriation	Voted 5/7/22 & 11/15/22	5/6/23 ATM Adj.	Amended Appropriation
Workers Compensation	\$ 154,173.60	\$ (25,377.77)	\$ 128,795.83
Technology Department	\$ 316,022.89	\$ (14,229.73)	\$ 301,793.16
Reserve Fund	\$ 75,000.00	\$ (75,000.00)	\$ -
Police Lockup	\$ 50,600.00	\$ (33,184.96)	\$ 17,415.04
Injury Leave	\$ 4,000.00	\$ (4,000.00)	\$ -
Radio Watch	\$ 309,785.27	\$ (15,853.80)	\$ 293,931.47
Veterans Benefits	\$ 99,275.00	\$ (30,922.80)	\$ 68,352.20
Recycling Program	\$ 312,634.00	\$ 38,000.46	\$ 350,634.46
Health Insurance	\$ 2,455,674.99	\$ 63,576.68	\$ 2,519,251.67
Snow Removal	\$ 350,000.16	\$ 96,991.92	\$ 446,992.08
Total FY23 Omnibus Budget Adjustments	\$ 4,127,165.91	\$ -	\$ 4,127,165.91

Motion: T. Alonzo

To recommend approval of Article 4

2nd: L. Franco

Vote: All in Favor

Article 5: To see if the Town will vote to transfer from available funds, a sum of money to the Overlay Account for all anticipated costs associated with FY 2023 abatements; or take any other action relative thereto. (Submitted by the Town Manager)

Ms. Lemieux noted the amount would \$1.5 million from Free Cash.

Motion: T. Alonzo

To recommend approval of Article #5

2nd: L. Franco

Vote: All in Favor

Article 6: To see if the Town will vote to raise and appropriate, borrow, or transfer from available funds a sum of money for the FY 2024 Capital Plan, as appearing in the Capital Planning Committee Report; or take any other action relative thereto. (Submitted by the Town Manager)

TM Priority #	CPC Priority #	Collins Score	CIP #	Dept.	Project Title	FY2024 TM Prelim. Capital Plan Rec.	FY2024 TM Final Capital Plan Rec.
1	1	34	FD17-03	Fire	Replacement Rescue 1	\$506,000.00	\$506,000.00
2	2	31	LPS23-08	School	THES Exterior Door Upgrades/Replacements	\$160,000.00	\$160,000.00
3	3	34	LPS23-09	School	THES Security Upgrades	\$131,000.00	\$131,000.00
4	4	33	LPS23-10	School	Primary Security Upgrades	\$83,500.00	\$83,500.00
5	6	32	DPW 17-14	DPW	6 Wheel Dump/Spreaders/Plow Truck	\$240,000.00	\$240,000.00
6	5	29	DPW23-18	DPW	6 Wheel Dump/Spreaders/Plow Truck 2	\$240,000.00	\$240,000.00

7	7	38	LPS20-05	Schools	THES Upgrade Fire Alarm System		\$287,000.00
8	8	47	FD23-01	Fire	Public Safety Radio system- Update/Replace Obsolete Hardware Phase 1		\$242,510.00
9	10	49	INFRA21-03	DPW	Northfield Culvert (Kellys Pond) Survey/Design/Permit		\$25,000.00
10	9	33	DPW23-16	DPW	New 1/2 Ton 4WD Crewcab Pickup		\$55,000.00
11	12	25	FM19-07A-2	Facilities	TC Passios Side Walk Repair Vertex Item #4		\$25,000.00
12	15	27	FM23-03	Facilities	Parks, Whalom Lake and Marshall Pond Treatment		\$30,000.00
						\$1,360,500.00	\$2,025,010.00
				Funding:	Raise & Appropriate	\$356,789.09	\$556,789.09
					Free Cash	\$0.00	\$467,268.98
					Unexpended Capital	\$17,710.91	\$14,951.93
					American Rescue Plan Funding (Does not require vote at ATM)	\$986,000.00	\$986,000.00
				TOTAL:		\$1,360,500.00	\$2,025,010.00

Ms. Lemieux reported the amount the town would need to approve at Town Meeting is \$1,039,010.00.

Motion: T. Alonzo

To recommend approval of Article #6

2nd: L. Franco

Vote: All in Favor

Article 7: To see if the Town will vote to raise and appropriate or transfer from available funds, a sum of money to defray the charges and expenses of the Town for FY 2024 and to fix the salaries and compensation of all elected officials of the Town and any other items included in the budget of the Town Manager; or take any other action relative thereto. (Submitted by the Town Manager)

This article covers the omnibus budget totaling \$42,584,048.95.

Motion: L. Franco

To recommend approving Article 7

2nd: T. Alonzo

Vote: All in Favor

Motion: T. Alonzo

To defer Article 8 (Firefighter's Union Contract)

2nd: H. Sroka

Vote: All in Favor

Article 9 had already been voted on.

Article 10: To see if the Town will vote to raise and appropriate or transfer from available funds, a sum of money to the Stabilization Fund; or take any other action relative thereto. (Submitted by the Town Manager) (\$100,000 from Free Cash)

Motion: T. Alonzo

To recommend approval of Article 10

2nd: L. Franco

Vote: All in Favor

Article 11: To see if the Town will vote to raise and appropriate or transfer from available funds, a sum of money to the Special Purpose Stabilization Fund; or take any other action relative thereto. (Submitted by the Town Manager) (\$250,000 from Free Cash)

Motion: T. Alonzo

To recommend approval of Article 11

2nd: H. Sroka

Vote: All in Favor

Article 12: To see if the Town will vote to raise and appropriate or transfer from available funds, a sum of money into the OPEB Trust Fund that was created at the November 10, 2010 Special Town Meeting; or take any other action relative thereto. (Submitted by the Town Manager) (Transfer \$282,855 from Free Cash and \$1000 from the Sewer Retained Earnings)

Motion: T. Alonzo
To recommend approval of Article 12

2nd: L. Franco
Vote: All in Favor

Article 13 was already voted on.

Article 14: To see if the Town will vote to raise and appropriate or transfer from available funds, a sum of money to operate the Sewer Enterprise Fund for FY 2024; or take any other action relative thereto. (Submitted by the Sewer Business Manager) (\$1,339,850.95 from Anticipated Receipts and Retained Earnings & Transfer from available funds)

Motion: T. Alonzo
To defer making a recommendation until Town Meeting

2nd: L. Franco
Vote: All in Favor

Article 15. To see if the Town will vote to transfer from available funds, a sum of money into the Sewer Capital Reserve Stabilization Fund; or take any other action relative thereto. (Submitted by the Sewer Business Manager)

Motion: T. Alonzo
To recommend approval of Article 15

2nd: L. Franco
Vote: All in Favor

Article 16. To see if the Town will vote to raise and appropriate or transfer from available funds a sum of money (\$302,000) to operate the Solid Waste Disposal Program Enterprise Fund for FY 2024; or take any other action relative thereto. (Submitted by the Town Manager)

Motion: T. Alonzo
To recommend approval of Article 16

2nd: H. Sroka
Vote: All in Favor

Article 17. To see if the Town will vote to raise and appropriate or transfer from available funds a sum of money (\$25,000) to operate the Water Enterprise Fund for FY 2024; or take any other action relative thereto. (Submitted by the Town Manager)

Motion: T. Alonzo
To recommend approval of Article 17

2nd: L. Franco
Vote: All in Favor

Article 18. To see if the Town will vote to raise and appropriate or transfer from available funds, a sum of money (\$163,261.) to fund the FY 2024 Public Educational Government (PEG) Access Enterprise operating and capital budgets; or take any other action relative thereto. (Submitted by the PAC Committee)

Motion: T. Alonzo
To recommend approval of Article 18

2nd: L. Franco
Vote: All in Favor

Articles 19 and 20 were already voted on.

Article 21. To see if the Town will vote to authorize the Select Board, on behalf of the Town, to petition the General Court for the enactment of special legislation substantially as provided below, provided that the General Court may reasonably vary the form and substance of the requested legislation within the scope of the general public objectives of this petition.

Ms. Lemieux stated there are two options presented by Town Counsel on the wording of the preamble to the warrant article. The first option would be worded as such to see if the Town will vote to authorize the Select Board on behalf of the Town to petition the General Court for the enactment of special legislation substantially as provided below provided that the General Court may make clerical and editorial changes of form to the petition only.

Option two would be to see if the Town will vote to authorize the Select Board on behalf of the Town to petition the General Court for the enactment of special legislation substantially as provided below provided that the General Court with advance approval from the Select Board which is hereby authorized may reasonably

vary the form and substance of the requested legislation within the scope of the general public objectives of the petition.

Discussion ensued about the two options.

Motion: L. Franco

2nd: T. Alonzo

To approve Article 21 with amending only the preamble wording with option 2 as presented by Town Counsel

Discussion: Mr. Alonzo noted that in section six, which we had talked about last time, where wording stated that it would expire in x amount of years. We did say we would ask Town Counsel to substitute alternate wording and now section six reads that this act may be revoked by an affirmative vote of a majority of town meeting voters at any annual or special town meeting. Any such revocation shall take effect 30 days after an affirmative vote of town meeting; so we get to revoke it at any time by town meeting vote as we had all discussed

Vote: All in Favor

Article 22 had already been voted on.

Motion: M. Jeffreys

2nd: T. Alonzo

To remove the following previously submitted articles from the warrant booklet concerning the clerical union, OPEB, security upgrades to the public safety building and a TIF for Luffa Farms

Vote: All in Favor

Minutes/Warrants/Action Items

The board signed an accounts payable warrant in the amount of \$3502.00. Mr. Jeffreys, on behalf of the board, signed a letter of thanks to former Select Board member Todd Dwyer. The board signed a certificate of appreciation to the Nashoba Valley Regional Dispatch in observance of National Public Safety Telecommunicators week.

The board signed the annual election warrants.

Committee Reports

Mr. Alonzo reported the Finance Committee had their public hearing of the warrant on Thursday. Mr. Franco and I attended to present the senior tax relief warrant article. They deferred on voting on it until they see the final wording.

The board recessed for five minutes before beginning their workshop. The meeting resumed at 8:57 PM. The board moved off the stage on to the meeting room floor table to join the Board of Assessors.

WORKSHOP: TAX ASSESSMENT INVESTIGATION REVIEW

Mr. Letarte called the Board of Assessors meeting to order. He reported 207 abatement applications have been reviewed. Discussion ensued about letters being sent to property owners by the BOA regarding extensions of their abatements and the time it would take for the BOA to review those abatement applications. Question was asked about public access to the BOA meetings. Mr. Letarte stated they would have to be limited to 20-30 minutes before the meeting due to the volume of applications. Our hands are tied currently because we are awaiting for site visit reports from the inspectors.

Ms. Lemieux reported when she spoke with the owner of Municipal Finance Services today they said they've gone through 207 inspections so thus far; they're expected to do another 60 this Friday and Saturday. He's working on tables for recommendations and they're also working with Vision to create a dummy valuation table for those recommendations and those inspections. I think the expectation is the ones that have been done by April 23rd. I want to make sure to clarify that versus the 400 applications; they haven't done 400 inspections so I wouldn't anticipate that they would have that done by April 23rd. That's why extension letters are being sent out. So I think you're right they're halfway there.

Question was asked in what order the inspections are being done. Ms. Lemieux stated they are going out in both order of receipt and mutual neighborhood areas. Mr. Alonzo asked for clarification on the question regarding property owners being able to attend the abatement hearings. Mr. Letarte stated it could be under a 30 minute

public comment period at the beginning of their meeting. Mr. Alonzo stated he believed these owners wanted to attend the executive session portion that addresses their abatement application versus making a public comment. Mr. Letarte stated we had entertained doing that, but did not think it was possible due to time constraints. The BOA discussed the possibility of allowing property owners into executive session individually and noted even two or three minutes per owner, which is unrealistic, would amount to an additional 15 hours, thus extending time out needed to review all 400 applications. Their plan was to review 60-100 applications per week. Town Manager Lemieux advised whatever they decided to be consistent through the entire process. The Select Board concurred with her statement. Several scenarios were discussed on the abatement process according to the now assumed mailing date of the tax bills.

The board moved on to the general framework of the investigation. Mr. Jeffreys read excerpts from a document detailing the investigation

Authorization and Purpose

On January 17, at a meeting of the Select Board in the Middle/High School auditorium, the Select Board (whose membership is comprised of: Chairman Michael-Ray Jeffreys, Vice-Chairman Tom Alonzo, Clerk Lou Franco, Selectman Todd Dwyer, and Selectwoman Heather Sroka) unanimously approved for the Select Board to, “as authorized by Section 3-2(e) of the Lunenburg Town Charter, conduct an investigation into the effects that Covid-19 had on property values in 2021, the corresponding impact on FY23 tax assessments, and the process by which the Town of Lunenburg, through its agents, conducted property valuations and distributed tax assessments to residents. The chair of the Select Board will lead the investigation, assisted by the Vice-chair, and in coordination and collaboration with the Town Manager.”

Facts and Rules of Evidence

Investigators will compile a list of facts, and reference each to supporting evidence. Facts are not subject to reasonable dispute because they are:

- (a) commonly known; or
- (b) can be accurately and readily determined from sources whose accuracy cannot reasonably be questioned

Evidence, catalogued into exhibits, must be directly relevant to support the existence of a fact. Evidence is relevant if:

- (a) it has any tendency to make a fact more or less probable than it would be without the evidence, and
- (b) the fact is of consequence in determining an action

Interview Principles

1. Interviews have a clear goal or objective with pre-determined written questions.
2. All interviews should begin with an establishment of rapport. The interviewee should be in a familiar and comfortable location, and preferably where the interviewee can access notes and other records.
3. All employee interviews should be 1:1 and conducted by the principal investigator; panel interviews are required when questioning vendors or external professionals.
4. Interviews should begin with an explanation of the goal of the interview and begin with questions that are not likely to cause hostility or apprehension.
5. Questions should be frank and elicit a free narrative from the interviewee. The interviewer should ask on-the-spot follow-up questions to ensure understanding of what was stated.
6. Questions should not be suggestive of facts or perceptions or lead to “yes” or “no” responses.
7. Interviewees rarely recall all information in the first instance. Investigators should ask questions about the little things noted in answers, to attain more detail.
8. Investigators should be careful to separate perception and belief from facts and attain answers that support

the interviewee's perceptions and beliefs.

9. Interviewees should not be asked to provide or sign written statements and interviews should not be recorded. In a non-prosecutorial investigation, as this, such requirements often evoke a closed and/or negative response from the interviewee that is counterproductive to the collection of information.
10. Investigative interviews are not confrontations or interrogations — they are for the purpose of developing evidence to support facts.
11. In concluding an interview, investigators should provide interviewees with the opportunity to add any additional information. Investigators should thank the interviewee for their cooperation and ask him/her to keep the contents of the interview including the questions asked and his/her responses confidential.
12. Investigators shall make copious notes in shorthand throughout the interview. Immediately following the interview, and prior to initiating any other major task, the investigator shall prepare a written report that details:
 - (a) date and location of interview
 - (b) name of interviewee
 - (c) questions asked and answered
 - (d) physical observations of interviewee's responses during interview, with reference to shifts in body language or movements, if observed.

Phases of Investigation

The investigation will be conducted in phases, with each phase defined by its key tasks. Phases will conclude when all key tasks are completed and the subsequent phase will begin; overlap between phases should be exceptional and not ordinary. Investigators should exhibit flexibility to potential causations while gathering evidence, and should conduct additional inquiry into all areas that may seem pertinent in order to best determine relevance.

Pre-investigation: Preparation

Key Tasks:

1. Create investigation framework that establishes guidelines for how the investigation will be conducted
2. Identify core questions the investigation seeks to answer
3. Identify initial internal and external resources that will be required, create scopes of work, and request bids from vendors or publish RFPs to procure
4. Collect key data on FY23 valuations and tax assessments

Phase 1: Gather Evidence

Key Tasks:

1. Establish a timeline of events
2. Answer core questions through the establishment of facts and supporting evidence/exhibits
3. Evaluate data, for its completeness, as it is received
4. When interviews seem necessary, investigators will conference to prepare interview questions
5. Conduct interviews and create interview reports
6. External resources will conduct review and analysis
7. Maintain Investigative Report that details process and that captures all facts and evidence

Phase 2: Analyze Evidence and Data

Key Tasks:

1. Evaluate all evidence received and finalize facts attained; gather additional evidence as is necessary.
2. Ensure that each core question is answered, to the satisfaction of a majority of the investigators, with

- reference to MGL, CMRs, and other guidance where applicable.
3. Investigators reach consensus, supported by evidence, on what occurred — and determine that further investigation is not needed to establish facts.
 4. Maintain Investigative Report

Phase 3: Identify Corrective Actions

Key Tasks:

1. Evaluate the timeline to identify the key points at which a disruption (i.e. change of process; required action) would have resulted in a change in outcome.
 - a. Summarize what the change in process or required action should be
2. Evaluate the process that was followed, and if found to be non-compliant or erroneous, identify additional safeguards that would have prevented the outcome.
3. Evaluate the entirety of the timeline and identify shortcomings and/or areas that contributed to broad frustration — and reasonable alternatives that could mitigate such frustration if employed.

Final Phase: Finalize Investigative Report

1. Prepare Investigative Summary
2. Identify components of the Investigative File that will be made public, and prepare a redacted file
3. Legal review of Finalized Report

Projected Timelines

The length of the investigation will be determined by the availability of information and time at which core questions are satisfactorily answered, as supported by evidence.

Timeline 1

Key assumptions:

- Support personnel will be in place on March 6 and will require 5 weeks to conduct analysis
- 70% completion by April 22 of individual property assessments for owners that submitted an abatement request
- The investigation will break on April 7-10, from April 23 - April 28, and from May 2 - May 7
- Extended conferences: 4-hour conference between May 15 and May 18; 1-hour conference on May 22.

Pre-investigation: Preparation	January 17-January 24
Phase 1: Gather Evidence	January 24-April 7
Phase 2: Analyze Evidence and Data	April 7-April 20
Phase 3: Identify Corrective Actions	April 21-May 8
Finalize Investigative Report	May 9 - May 22
Investigative Summary and Findings	Final Phase: Publish Tuesday, May 23

Known caveats: Town meeting will be expected to vote on a FY24 budget in which there may be a budgetary impact due to abatements, without having a complete understanding of the causation. Q4 payments are due prior to the conclusion of the investigation. Timeline may be affected by unseen external factors and/or unrealized assumptions.

Timeline 2

Key assumptions:

- Support personnel will be in place by February 27 and will require 4 weeks to conduct analysis
- 50% completion by April 1 of individual property assessments for owners that submitted an abatement request
- The investigation will break from April 7 - 10, and from April 23 - April 28
- Extended conferences: two 4-hour conferences between April 11 and April 14; 4-hour conference on April 29; 2-hour conference on May 1.

Pre-investigation:Preparation	January 17 - January 24
Phase 1: Gather Evidence	January 24 - March 24
Phase 2: Analyze Evidence and Data	March 24 - April 9
Phase 3: Identify Corrective Actions	April 10 - April 14 Final Phase:
Finalize Investigative Report	April 15 - May 1 Publish
Investigative Summary and Findings	Tuesday, May 2

Known caveats: A decreased data set that compares actual assessed value against tax assessed value will limit the totality of analysis, otherwise available by a slightly lengthier timeline. Additional analysis would need to be conducted to evaluate the full data set when it becomes available. Workload to investigators due to proximity to Town Meeting will be significant. Q4 payments are due prior to the conclusion of the investigation. Timeline may be notably affected by unseen external factors and/or unrealized assumptions.

Timeline 3 (Best case scenario)

Key assumptions:

- Support personnel will be in place by February 27 and will require 3 weeks to conduct analysis
- Data from actual tax assessments/appraisals conducted during the abatement process will not heavily weigh on analysis or recommendations.
- The investigation will break from April 7 - 10
- Extended conferences: 4 hour conference between March 20 and 25; 4 hour conference between March 27 and April 1; 4-hour conference between April 10 and April 15; 2-hour conference mid-day on April 16.

Core Questions

- I. Was the Principal Assessor competent from March 16, 2022 - December 31, 2022?
- II. What was the decision making process that the Principal Assessor undertook, to achieve FY23 property values and assessments?
- III. Were all sales that were considered, to achieve FY23 property valuations, compliant with DOR standards?
- IV. Was the process the Principal Assessor undertook consistent with professional standards and norms?
- V. Was the process the Principal Assessor undertook to achieve FY23 property values and assessments compliant with DOR standards?
- VI. Was there a historical error or decision that contributed to increases in any index for FY23 valuations or assessments?
- VII. When were FY23 Q3 and Q4 payments mailed?
- VIII. Was the Board of Assessor's competent from July 1, 2022 - December 31, 2022?
- IX. What was the process that the Board of Assessor's undertook to perform their duties, as outlined in the Lunenburg Town Charter, as it relates to FY23 property valuations and tax assessments?
- X. In the event that error, either clerical, professional, or procedural are found, what are the potential remedies for both the affected residents and the Town?

Investigation Questions & Answers (Note: not all questions were answered during this workshop)

I. Was the Principal Assessor (PA) competent from March 1, 2022 - December 31, 2022?
Mr. Jeffreys stated the overall answer to that was yes, based on the standards as identified by Mass DOR which they identify the competence of an individual.

A. What was the PA's education and experience?

The principal assessor has a bachelor's degree in finance; that they performed data collection activities in the Town of Lunenburg for over two years, that their primary coursework was completed and the MAO designation which is

required for the job within two years, that he was substantially complete in that but that is not a requirement to be an assessor.

B. Did the PA have a mentor? If so, what support did that mentor provide?

Yes, that was kind of a career mentor who the principal assessors had for about seven or eight years

C. Was the PA certified to perform his duties?

Yes, MassDOR has confirmed.

D. Did the PA receive specialized training or have familiarity with software systems employed?

Yes, specific training related to the Vision camera system

E. Was the Principle Assessor compliant with competence standards, as determined by the MA DOR Commissioner for Assessors? *Yes*

II. What was the decision making process that the Principal Assessor undertook, to achieve FY23 property values and assessments?

A. Are some private parcels exempt from taxation, and if so, why?

B. Is there a statistical difference in property values between homes nearest Lake Shirley, Lake Whalom or Hickory Hills?

C. How was the index map determined?

1. How often is it updated?

2. What is the ordinary process to update it?

D. How is the property value determined for the 327 acres, known as Hickory Hills Lake?

E. What software was employed to assist with property valuations or assessments?

1. Does the software provide standard alerts or notifications about impact, from fiscal year to fiscal year?

2. Does the software analyze sales data and provide recommendations?

3. Does MA DOR have a position or requirement regarding the assessment software that was used?

F. What valuation did the properties that sold in 2021 get for FY23?

G. Did the Principle Assessor analyze FY22 property values and assessments alongside FY23 values and assessments and consider variances/differentials?

1. Do guidelines or regulations recommend or require such analysis?

Mr. Jeffreys noted this question is not completely answered. One of the things we decided early on was to attempt to bring in outside support who could meet with Town Counsel. I was provided with eight different recommendations and I reached out to all of them; six declined and one is willing to talk with me. We've had a couple of conversations; they're still talking but they have not accepted, so it has become more challenging for us knowing that our priority was to use anyone we could find to help do the actual property inspections. The secondary need was also to have someone meet with CJ Carroll.

III. Were all sales that were considered to achieve FY23 property valuations compliant with MA DOR standards?

A. Does exclusive lake access or the perception of it contribute to home values around lakes?

1. Has advertising for homes in Hickory Hills promoted private access to the lake? *Yes*

2. Has advertising for homes on Lake Shirley promoted limited public access? *No*

IV. Was the process the Principal Assessor undertook consistent with professional standards and norms?

V. Was the process the Principal Assessor undertook to achieve FY23 property values and assessments compliant with MA DOR standards? *The answer from MassDOR was yes.*

VI. Was there a historical error or decision that contributed to increases in any index for FY23 valuations or assessments?

A. For the last 10 years, what was the Assessment to Sales Ratio (ASR) for all indexes prior to and after actual assessments were provided? *We do not have answers to this yet.*

Mr. Jeffreys stated one of the things that came out in our interviews speaking with Rena Swezey, Mr. Letarte, Mr. Franco, Ms. Paquette (previous office support personnel), Ms. Craigen and speaking with previous principal assessors Sue Burns and Christine Kumar; everyone commented they had concerns about the quality of the data and every member of prior BOA I spoke to also commented on the effort to move away from Regional Resource Group Inc. (RRG). It seemed as if the BOA had several questions about whether or not RRG was actually performing the cyclical inspections that they were supposed to be performing. The BOA made an effort to take some of those responsibilities away from RRG and bring additional support to be able to get the inspections done. They would ask RRG questions and RRG would often say, I'll get back to you, but they wouldn't. The board was growing increasingly frustrated and the other part of that was office hours. The contract was that the vendor would perform so many hours per week, but it was not occurring and so there were concerns about the quality of information, about whether or not the cyclical inspections were being performed and whether or not the vendor was actually doing the work that was supposed to happen. The board moved away from RRG and towards an in-house principal assessor to improve the quality of data. It seems as if the BOA was universally aware that there was a problem and they made the effort to move in the right direction. When Sue Burns was here she completed two years of property evaluations in 13 months. When Chris Kumar came on board she didn't complete any evaluations because her employment with the town was in the very beginning of the year and there was a break. Ms. Swezey came on board as in interim when Ms. Kumar left and remained until Mr. Carroll was hired.

One thing that also came out in the investigation is that assessors generally are getting a little older and there's not a lot of younger people coming into the field, which makes it challenging. Mr. Letarte confirmed the BOA had concerns about RRG and decided not to renew the contract.

VII. When were FY23 Q3 and Q4 payments mailed?

We have conflicting information on this. There is high probability that they were mailed after December 30th.

Mr. Alonzo stated we received evidence from the post office business mailing entry units where these were mailed in North Reading that the date that they were received by their system was January 6th. They have a very stringent system about when things are checked in and how things are operating at that branch. Everything in their systems indicated it was January 6th.

Mr. Jeffreys presented the affidavit the vendor had provided for the mailing and identified some concerns with it. After discussion, Mr. Jeffreys stated we are looking to the BOA to determine what the mailing date would have been in order to proceed. Mr. Alonzo noted that Town Counsel has informed that since the Tax Collector has accepted the mailing to come on January 6th that the application deadline for the abatements is by statute, May 1st, so it does not require the BOA vote although I would not object to that.

Motion: K. Fish

2nd: C. Higdon

That we revise the sending date of the FY 2023 3rd and 4th quarter property tax bills to January 6th as opposed to the current date of December 30th knowing that it will move the abatement due date to April 30 and the due date for payments to May 1st

Vote: All in Favor

VIII. Was the Board of Assessors competent from July 1, 2022 - December 31, 2022? *Yes*

Was the Board compliant with requirements identified in 830 CMR 58.3.1 and/or other requirements as determined by the MA DOR Commissioner?

Yes, however both Mr. Fish and Ms. Higdon were both appointed by the Select Board into BOA vacancies; they ran for office and were elected in May of 2022. Both came on the board around the same time approximately five months before these values were turned into the Commonwealth. Mr. Letarte as the longest serving member, was the one who actively recruited Ms. Higdon and helped get the word out to get people on the board. Mr. Letarte has completed the course with Mass DOR. Mr. Fish has completed his course with also confirmed by Mass DOR. Ms. Higdon does not intend to run for election again and has not completed her course with Mass DOR, however is allowed to operate in the capacity as an assessor provided that that course is completed within two years of appointment or election.

IX. What was the process that the Board of Assessor's undertook to perform their duties, as outlined in the Lunenburg Town Charter, as it relates to FY23 property valuations and tax assessments?

A. Did the Board of Assessor's analyze FY22 property values and assessments alongside FY23 values and

assessments and consider variances/differentials?

1. Do guidelines or requirements recommend or require such analysis? *No*

B. Does the Board of Assessor's consider impact of tax assessment increases during the usual process of property valuation and tax assessment? *No*

Mr. Jeffreys noted in our conversation with DOR, they said you cannot consider impact when identifying property value however it seems pretty clear that had the board considered the impact that there would have been an opportunity to a look into whether or not an error had occurred or communicate with residents more effectively using the process known as an impact letter; and an impact letter would have been able to be communicated or some form of public meeting could have occurred to identify that such increases would occur. He asked the BOA is it the board's intention to consider a policy update to incorporate some of these concerns? Mr. Letarte stated they had discussed about using some comparative analysis in the future.

In the event that an error, either clerical, professional, or procedural is found, what are the potential remedies for both the affected residents and the Town? *Mr. Jeffreys noted the law unfortunately favors municipalities not making errors. The only way that residents seem to be able to affect the change of their property is through the solo abatement process.*

Further discussion ensued about how to proceed. Mr. Alonzo requested a presentation from the principal assessor on how he came to setting the tax rates so we know how he came to where we are now. He also wanted to see the historical data from fiscal year 2019 in order to do an analysis. One thing I would ask the BOA to do is adopt a policy that every year you keep a spreadsheet in whatever format you find fit year after year for historical records so that if this ever happens again at a moment's notice we can pull up 10 years of spreadsheets and say here now you can look at all the data for as long as you want to go and no one's searching through papers.

Mr. Jeffreys stated this might be a good place to stop. He thanked the BOA for coming in tonight.

Ms. Lemieux also thanked the BOA for coming in and believed this was a good process. Mr. Alonzo encouraged the BOA to communicate with residents going forward. The BOA adjourned their meeting.

Mr. Jeffreys reviewed the board's upcoming meetings; April 11, April 25, May 2, May 6 (Annual Town Meeting), May 9, May 16, May 20 (Annual Town Election), May 23

PUBLIC COMMENT

Donna Fortune, 50 Hemlock Drive, asked how was the transition of work between Rena Swezey and CJ Carroll done, if so for how long and did they work together for some time to ensure smooth transition? Mr. Jeffreys stated that Ms. Swezey did not do any work related to the actual tax assessments for FY23. There appeared to be one or two weeks of overlap with each other.

Marilyn Jewell, 20 Sunset Lane, asked why Mr. Carroll was not mentored and why the Town Manager did not oversee him. Mr. Jeffreys stated part of the process is internally the BOA can do a review of one fiscal year to the other by parcel and I think this board is encouraging that to happen going forward. It is not an expectation or a requirement to come up with property values to actually do any comparison to what the impact is going to be on residences. Town Manager is not an assessor, nor the right person to oversee the details of what happens, we have an elected board who's supposed to provide that.

Mr. Alonzo noted while the Town Manager hires the principal assessor with the ratification of the BOA, the Town Manager does not have a role in the assessment or tax bills at all. Her oversight of the principal assessor would be equivalent to the oversight of the police department in administrative functions. No one would ask her how's the investigation for this crime going, that's not the details that she gets involved in. The Town Manager doesn't have any role, it goes to the BOA and gets approved; the principal assessor sends it to the DOR, the BOA approves it in the DOR site and then it becomes final.

John Fortune, 50 Hemlock Drive, cautioned the BOA that pushing abatements out for another 90 days is going to push into the first quarter of FY24.

Renee Emkey, 6 Iris Court, asked if the property owner would be given the re-inspection report from the independent inspector; Mr. Jeffreys stated the BOA would have to answer that. She then asked if the abatement is declined and we go to appellate tax board and if it is declined could the inspector's report be used at the

ATB? Lastly, does the timeline shift accordingly due to the extension for abatements? It was clarified that those who applied in February do not get an additional extension, this only applies to people who have not filed for an abatement yet.

Carl Luck, 50 Sunset Lane, asked when we could expect the requested information from the principal assessor regarding the process he used. He also stated he did not believe the principal assessor followed the DOR standards.

Phyllis Luck, 50 Sunset Lane, asked if it was wise to have an on-site assessor when he's supervised by a volunteer board?

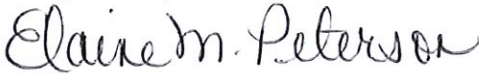
Deborah Yawor, 26 Sunset Lane, asked how could a person who has a 135% increase in taxes be denied? Mr. Alonzo informed Ms. Yawor if it is denied the only avenue open is to file with the Appellate Tax Board. Mr. Franco expressed how thrilled he was getting to this point with the senior tax relief warrant article. Mr. Jeffreys thanked the BOA for coming in tonight.

Motion: T. Alonzo
To adjourn the meeting

2nd: L. Franco
Vote: All in Favor

The meeting adjourned at 10:41 PM

Respectfully submitted,



Elaine M. Peterson
Executive Assistant to the Town Manager